--- 18 Cigarettes - Series “C” - imperforate – as used by “Rock City Tobacco” - 1938-40 ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain an even 5¢ price on their brands, decreased their packages by one cigarette per pack of ten or major fraction thereof, reducing the 20¢ twenty cigarette pack to eighteen cigarettes.

The hidden letters on the Series “C” eighteen cigarette stamp, “B-B”, indicate that the die had been approved for BABN in 1935. The first listed date coded *imperforate* Series “C” eighteen cigarettes stamp used by “Rock City Tobacco” in their monthly number date sequence is 14 from October 1939.

Their early dating system used a consecutively numbered *monthly* sequence running from 1 in October 1938 to its conclusion at 25 when their pre-1939 purchased sheets were exhausted in September 1940. This numerical system probably began when payment up-front for tax stamps began in 1938. Their coding system was next changed to indicate sheets purchased under the Budget of September 1939.

--- the mimeographed cancellation reads vertically up - 4 copies to date ---

★**RC-384** - 18 cigarettes, imperf, mimeographed 6 . . 13D / 14 by “Rock City Tobacco” in November 1939

[RC-384]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	---	14	---
1940	16	---	---	19	20	---	---	---	---	---	---	---

The different cancellation formats overlap at change-over time, with pre-Budget purchases continuing to be coded with the old format, and post-Budget purchases use the new format - as follows.

--- 18 Cigarettes - Series “C” - imperforate - as used by “Rock City Tobacco” - 1940-41 ---

To indicate stamps purchased under the Budget of September 1939, “Rock City” began a new cancellation sequence, using a *reversed year* date (e.g. 04) followed by a letter (from A to D) to indicate the *year-quarter*, and a suffixed number (from 1 to 3) to show the *month* of that quarter. Thus the company code 04 . B3 would read as [1940] [second quarter] [third month] - or June 1940.

The Budget of June 1940 had increased the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, and the manufacturers once again reduced their packages by one per ten, however the package of sixteen did not result, since the manufacturers returned to twenty cigarettes for 25¢.

The Province of Quebec in July 1940, abolishing all previous municipal and federal sales taxes, enacted a flat 10% tobacco tax, and thus for sale *in Quebec* the twenty cigarette package now retailed at 28¢. To combat Quebec complaints about this odd-cent pricing, the manufacturers re-introduced the eighteen cigarette package for 25¢ sale in the *Province of Quebec*.

--- the mimeographed cancellation reads horizontally upright – a single copy to date ---

★**RC-384** - 18 cigarettes, imperf, mimeographed 6 . . 13D / 14 B3 by “Rock City Tobacco” in June 1941

[★RC-384]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	---	---	---	---	---	---
1941	---	---	---	---	---	14B3	---	---	---	---	---	---

--- 18 Cigarettes - Series “C” - imperforate - as used by “Rock City Tobacco” - 1941-42 ---

In July 1941 the letter and its appended number were dropped from the date cancellation, and were replaced by a simple *numbered month* code. Probably this change in cancellation format was used to designate stamps purchased under the Budget of June 1940, though the stamps did not see production use until 1941.

--- the mimeographed cancellation reads horizontally upright - 3 copies to date ---

★**RC-384** - 18 cigarettes, imperf, mimeographed 6 . 13D / 2401 by “Rock City Tobacco” in January 1942

[★RC-384]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1941	---	---	---	---	---	---	---	---	---	---	---	---
1942	2401	---	2403	---	2405	---	---	---	---	---	---	---

--- 18 Cigarettes - the “Rock City” 4ct company surcharges for the Budget of June 1942 ---

When the Budget of June 24th 1942, under the “Special War Measures Act”, imposed an excise tax of 1¢ per five cigarettes or fraction thereof, “Rock City Tobacco” surcharged their *on-hand* sheets of the imperforate Series C” eighteen cigarettes stamp with a two-line 3 mm. Gothic **EXCISE / TAX** above a 4 mm. Gothic **4ct** using lower case letters, as the company provisional **RC-552**. This surcharge is undated but comes from June 1942. This initial surcharge was made on sheets purchased at the pre-1942 tax rate, and *in stock* prior to the imposition of the added excise tax.

In July 1942 “Rock City” altered the above surcharge to a four-line *one-time* surcharge using a two-line 3 mm. Gothic **EXCISE / TAX** over a 6 mm. Gothic figure with lower case letters **4ct** above the 2½ mm. Gothic date **2407** as the company provisional **RC-559**. This was the last dated cancellation used by “Rock City”. This second surcharge format was made on sheets purchased *post-Budget* from Ottawa, at the higher 1942 excise tax rate, less a discount for Rock City's cost of surcharging.

★**RC-552** - **EXCISE / TAX / 4 ct** on 18 cigarettes, imperf, by “Rock City Tobacco” for the June 1942 Budget

★**RC-559** - **EXCISE / TAX / 4 ct / 2407** on 18 cigarettes, imperf, by “Rock City Tobacco” for the June 1942 Budget

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It would seem that in Quebec, under the Budget of 1942, the retail price of eighteen cigarettes would have been 30¢ per pack, with the 10% Provincial and all Federal taxes included.

--- 18 Cigarettes - the "Rock City" 8c. / ■ dark blue re-surcharge of RC-633 - for March 1943 ---

Undoubtedly during the latter half of 1942 "Rock City" continued to use **C-477** - the BABN 6 and 3 mm. general distribution **4c. / EXCISE / TAX** surcharge, since when the Budget of March 3rd 1943 doubled the excise tax, "Rock City" re-surcharged their *on-hand* sheets in blue-black ink with a 5 mm. Gothic **8c.** over an 8 mm. **O** *killer square* as the company provisional re-surcharge **RC-718**. The 1943 example below is uncoded, but was probably used in March, and with the excise tax now at 8¢ eighteen cigarettes were probably sold *in Quebec* at 35¢ per pack.

★**RC-718 - 8c. / O** over **4c. / EXCISE / TAX** on 18 cigarettes, imperf,
the "Rock City Tobacco" blue-black re-surcharge of **RC-633** for the March 1943 Budget

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With the Budget of 1942, "Rock City Tobacco" ceased using company and date coding, and the collection date sequencing stopped, thus no monthly code listings are possible after June 1942.

"Rothmans of Paul Mall" came to Canada in 1956, and in 1957 opened a modern factory as **12-50E** in Milton, a suburb of Toronto. Towards the end of the same year, in the United Kingdom, the Rothman group acquired voting control of "Carreras Limited" which held majority voting shares of "Rock City Tobacco", in Quebec City. The "Rothman" readable date coding begins with a three digit weekly cancellation in 1957, and by 1959 this format had been adopted by "Rock City Tobacco".

In December 1960 "Rock City" sold its Quebec plant to "Rothmans of Pall Mall (Canada) Limited", and its trade marks to a newly formed Rothman group subsidiary, "Rock City Tobacco Company (1960) Limited". The old "Rock City Company" went into liquidation, and their leaf processing plant in Simcoe, Ontario, was sold to the "Simcoe Leaf Tobacco Company", which continued to process most of the tobacco used by "Rothmans of Pall Mall (Canada) Limited". "Rothman / Rock City" manufactured and marketed the Rothman King Size, Number 7, Craven King Size, Craven Menthol, Sportsman Filter, Riggio, Peter Stuyvesant and Black Cat cigarettes. In 1966 they introduced Canada's first 95 mm. cigarettes, Dunhill and St. Moritz. They also sold some fine-cut and pipe tobaccos.

In 1968 or '69, beginning with the Series "C" imperforate twenty cigarettes stamp, the Rothman coding system uses a twinned 5 mm. date format, and a central 2 mm. company code 6-13D. The dating is based on the twelve letter monthly code-word **AMBIDEXTROUS**. In April 1969 the system using 4 mm. date coding overlaps onto the "Wings" Series.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 18 cigarettes \ 6-13D],
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